REMARKS

Claims 1-73 are pending in this application with claims 11-73 withdrawn from consideration.

Claims 1-10 were rejected under § 102(e) as being anticipated by U.S. Patent Publication No. 2005/0119343 (Tillyer et al.). Applicants submit evidence traversing this rejection by way of the attached Rule 132 declaration of inventor Kovacsne-Mezei. The declaration presents factual evidence that one of ordinary skill in the art would not regard *Tillyer* as teaching an "amorphous simvastatin calcium salt" as recited in claims 1-10. Therefore, Applicants contend that *Tillyer* does not anticipate claims 1-10 and respectfully request withdrawal of this rejection.

CONCLUSION

Applicants respectfully submit that the present application is now in condition for allowance. The Examiner is invited to contact Applicants' representative to discuss any issue that would expedite allowance of this application. The Commissioner is authorized to charge all required fees, fees under § 1.17, or all required extension of time fees, or to credit any overpayment to Deposit Account No. 11-0600 (Kenyon & Kenyon LLP).

Respectfully submitted,

Date: 4/4/06

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